



राजपत्र, हिमाचल प्रदेश (असाधारण)

हिमाचल प्रदेश राज्य शासन द्वारा प्रकाशित

शिमला, बुधवार, 14 मार्च, 2001/23 फाल्गुन, 1922

हिमाचल प्रदेश सरकार

आबकारी एवं कराधान विभाग

अधिसूचना

शिमला-171 002, 2 मार्च, 2001

संख्या ई00एक्स0एन0एक0 (11)-8/2000.—हिमाचल प्रदेश के राज्यपाल, हिमाचल प्रदेश माधारण विक्रय कर अधिनियम, 1968 (1968 का 24) की धारा 40 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, सरकार की अधिसूचना संख्या 14-11/69-ई0 एण्ड टी0, तारीख 23-10-1970 द्वारा तारीख 11-11-1970 को राजपत्र, हिमाचल प्रदेश (असाधारण) में प्रकाशित हिमाचल प्रदेश जनरल सेल्ज टैक्स हल्ज, 1970 में और संशोधन करने हेतु जिनका समसंख्यक अधिसूचना तारीख 30-12-2000 द्वारा तारीख 30-12-2000 के राजपत्र (असाधारण) में पूर्व प्रकाशन किया जा चुका है, निम्नलिखित नियम बनाते हैं, अर्थात्:—

1. संक्षिप्त नाम और प्रारम्भ.—(1) इन नियमों का संक्षिप्त नाम हिमाचल प्रदेश जनरल सेल्ज टैक्स (चतुर्थ संशोधन) नियम, 2000 है।

(2) ये नियम राजपत्र, हिमाचल प्रदेश में प्रकाशित किये जाने की तारीख से प्रवृत्त होंगे।

2. रूल 43 का संशोधन.—हिमाचल प्रदेश जनरल सेल्ज टैक्स रूलज, 1970 के रूल 43 (जिन्हें इसमें इसके पश्चात् उक्त नियम कहा जाएगा) में,—

- (ए) सब रूल (1) में, the word and sign “surcharge,” का लोप किया जाएगा; और
(बी) सब रूल (3) के पश्चात् निम्नलिखित सब रूल (4) जोड़ा जाएगा; अर्थात्:—

“(4) Where the payment is made by any dealer through a Scheduled Bank other than the treasury bank, the banker shall issue him a certificate in duplicate, in Form S.T. X-A, and such dealer shall retain one copy of such certificate and furnish the other copy thereof alongwith the return in Form S.T. VIII or S.T. IX or both, as the case may be, to the Assessing Authority.”.

3. फार्म एस0टी0 एक्स0-ए0 का अन्तःस्थापन-I.—उक्त नियमों से संलग्न फार्म एस0 टी0 एक्स0 के पश्चात् निम्नलिखित फार्म एस0 टी0 एक्स-ए0 अन्तः स्थापित किया जाएगा; अर्थात्: --

“FORM S. T. X-A

[See rule 43(4) of the Himachal Pradesh General Sales Tax Rules, 1970]

CERTIFICATE

..... Bank

Please note that we have debited
your account as under

M/s.....
.....
GST No.....
CST No.....

Amount of Rs. (in words.....)
has been transferred from your account to..... Bank (Treasury Bank)
as payment of Sales tax for the quarter/month/period.....

Signature,
Manager/Accountant.
(Seal of the Bank).”.

आदेश द्वारा,
हस्ताक्षरित/-
आयुक्त एवं सचिव।

is Department Notification No. EXN-F (11)-8/2000, dated
clause (3) of Article 348 of the Constitution of India].

ND TAXATION DEPARTMENT

NOTIFICATION

la-2, the 3rd March, 2001

cise of the powers conferred by section 40 of the Himachal
1968 (Act No. 24 of 1968), the Governor, of Himachal

Pradesh is pleased to make the following rules further to amend the Himachal Pradesh General Sales Tax Rules, 1970, Published in Rajpatra, Himachal Pradesh Extra-Ordinary, dated the 11th November, 1970 vide Government Notification No. 14-11/69-E & T, dated 23rd October, 1970, and the same having been published in Rajpatra (Extra-ordinary), dated 30th December, 2000, vide this Department Notification of even number, dated 30th December, 2000, namely:—

1. *Short title and commencement.*—(1) These rules may be called the Himachal Pradesh General Sales Tax (Fourth amendment) Rules, 2000.

(2) These rules shall come into force from the date of publication in the Rajpatra, Himachal Pradesh.

2. *Amendment of rule 43.*—In rule 43 of the Himachal Pradesh General Sales Tax Rules, 1970 (hereinafter called the 'said Rules'),—

(a) In sub-rule (1), the word and sign "surcharge" shall be omitted; and

(b) after sub-rule (3), the following sub-rule (4) shall be added, namely:—

“(4) Where the payment is made by any dealer through a Scheduled Bank other than the treasury bank, the banker shall issue him a certificate in duplicate in Form S.T. X-A, and such dealer shall retain one copy of such certificate and furnish the other copy thereof along with the return in Form S.T. VIII or S.T. IX or both, as the case may be, to the Assessing Authority.”

3. *Insertion of Form S.T. X-A.*—After Form S.T. X appended to the said rules, the following Form S.T. X-A shall be inserted, namely:—

FORM S.T. X-A

[See rule 43 (4) of the Himachal Pradesh General Sales Tax Rules, 1970]

CERTIFICATE

.....Bank

Please note that we have debited
your account as under

M/s.....
.....
.....
GST No.....
CST No.....

Amount of Rs.....(in words.....) has
been transferred from your account to..... Bank (Treasury Bank) as payment
of sales tax for the quarter/month/period.....

Signature,
Manager/Accountant.
(Seal of the Bank)."

By order,

Sd/-

Commissioner-cum-Secretary.

